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ABSTRACT

The purpose of the practicum was to determine the societal factors existing in the accounting industry and accounting education, with the aim of integrating the changing regulations and environment of the industry into the classroom at Castleton State College (Vermont). A group of certified public accountants were surveyed by Likert scale to learn of societal factors in the profession and its training. Priorities for industry-education coordination were: cooperative education, joint industry-college committee, workshop, adjustment faculty members, advisory committee, guest lecturer, site visits, personnel exchange programs, and a joint governmental-college committee. Goals and objectives for a workshop were established for discussion of industry and education groups. The principal recommendation of the practicum is an industry-college workshop to further discuss these issues. (MSE)

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Societal Factors Affecting Communication
and Cooperation Between Industry and
Accounting Education at
Castleton State College

Societal Factors

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A Practicum Presented to Nova University
In Partial Fulfillment of the Requirements
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ABSTRACT

Societal Factors Affecting Communication and Cooperation Between Industry and Accounting Education at Castleton State College

by

Bryan L. O'Neil

The purpose of this practicum was to determine the societal factors that exist in the areas of the accounting industry and accounting education. The changing regulations and environment of the accounting industry must be integrated into the classroom at Castleton State College.

The first procedure was to review the literature in the area of societal factors effecting accounting education. To improve this communication and cooperation between industry and education the researcher had to first find the factors that exist in this relationship. In order that these factors were of a regional nature a group of local Certified Public Accountants were selected and a Likert scale was presented with possible social factors.

The results were analyzed and priorities were established and compared. In summary, the findings resulting from the survey suggest that the following societal factors effecting communication were prioritized as follows:

1. Cooperative Education
2. Joint Industry/College Committee
3. Workshop
4. Adjustment Faculty Members
5. Advisory Committee
6. Guest Lecturer
7. Site Visits
8. Personnel Exchange Programs
9. Joint Governmental/College Committee

The results were tabulated and goals and objectives of a possible workshop were established to be discussed between the accounting industry and education.

The main recommendation was to establish a workshop between the accounting industry and accounting educators for the purpose of discussing these societal factors. This workshop would be a means to establish the language needed between the accounting educator and the accounting professional.

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Introduction

It was the purpose of this practicum to determine the societal factors that exist in the area of accounting and the industry's perception of accounting education. This study was needed because of the changing regulations in the environment of the accounting industry and the integration of these changes in the classroom. Input from industry is important to educate students for placement in industry. The teamwork approach to the problem of communication between industry and education enhances the higher education of students at Castleton State College. This study dealt with determining the society factors that influence cooperation and communication and sought ways in which to improve these relations between industry and education.

The following procedures were followed in finding these societal factors between accounting education and the accounting industry to improve communications and cooperation. First, an analysis of literature research in the area of societal factors affecting accounting education were taken by the writer. Secondly, a review of the key issues to the problems in the relationship between the accounting profession and accounting education was surveyed to compare the perceptions of accounting education by practitioners. The local Certified Public Accountants in the Rutland, Vermont area were surveyed. Results were combined with research that was accumulated to form the societal factors that exist between accounting education at Castleton State College and the accounting industry. The development of the final document which included the findings of these societal factors from Likerts survey as well as the goals and objectives of a future workshop to remedy these problems were presented to the business department for possible adoption.

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Background and Significance

What basic skills are required for success in public accounting practice? This question must be considered in any realistic program for accounting education. It was the purpose of this practicum to develop communication with outside industrial practice. Broad terms characteristics were agreed upon by a series of American Institute of Certified Public Accountants (AICPA) sponsored commissions and committees. These results represent long range goals for qualified candidates to the public accounting profession. The AICPA's present position was established in 1969 by the committee on education and experience requirements for CPA's. Its principle recommendations included:

1. The CPA certificate is evidence of basic competence of professional quality in the discipline of accounting. This basic competence is demonstrated by acquiring the knowledge common to the profession in passing the CPA examination.

2. At least 5 years of college are needed to obtain the common body of knowledge for CPA's and should be the educational requirement (the Beamer committee, 1969).

The later recommendation was clarified in 1971 by the Standing Committee on Accounting Education in light of developing circumstances in higher education. Representatives of the American Accounting Association, the American Institute for Certified Public Accountants, American Accounting Committee Standards Board, and the National Accounting Standards Board Association agreed that Beamer Committees recommendation was for the mastery of the body of knowledge rather than spending any specified amount of time in which it was to be

required; and the group endorsed these recommendations (The Standing Committee, 1971). These professional organizations are examples of outside influences that affect the accounting students and their preparations for the accounting industry. The AICPA's position is a result of this perception but does not dictate to the unique needs of the Vermont area. The small business nature and rural climate of industry are obvious indicators of different society factors.

With the publication of a series of critical examinations of schools of business administration and related disciplines, a strong need of change developed. Such publications as the Gordon, Howell, and Person reports created an environment which encouraged experimentation, diversity of approach and multiple objectives for instruction in business and accounting (Gordon, Person, 1959).

As other areas of business education expanded and became more conceptual, accounting did not escape the image of the profession so well described in "The Green Eye Shade, Bookkeeping Oriented, Status Quo Stereotype (DeCosta: p. 664)". Its prestige in academic circles declines in spite of the evolution in course content in more modern directions.

The literature to date intended to concentrate on the need for change, rather than on the bureaucratic details of organizing workshops. This practicum favored the latter approach. The immediate affects of not having professional schools of accounting education are evident. Specialization such as professional accounting are discouraged. Accounting is expected to be taught as a "tool" for managerial decision-making (Buckley; p. 42). Faculty prefers that coverage of accounting reveal the use of accounting but not its structure or system. As a result, only a fraction of the total educational function

in the accounting profession is performed at institutions of higher education. One of the "big eight" accounting firms annually spends a greater sum on in-house education than the sixty biggest departments of accounting in the United States combined (Summers; p. 79).

School of accounting must look at the societal factors that exist in the education of the Accountant. Summers' Figure 1 summarizes just a few of these changes.

Table 1

The Education of An Accountant

The character of accounting education fully conforming to recognized professional standards would differ from existing accounting education. This figure relates some of these differences at important stages in education for the accounting profession.

Where Stage Occurs . .

Stages in education for accounting	Conforming to traditional concept of education for a profession	Existing accounting education
1. Broad and general education background	Outside School of Accounting	In and Out of School of Business
2. Basic theory and principles of accounting (i.e. first 30-40 credit hours of accounting)	Within School of Accounting	Available only to extent accounting is a "tool" of business; courses shared with non-accounting students
3. Basic theory and principles of selected accounting related disciplines such as computer science, psychology, economics, finance and management.	Outside School of Accounting from faculty of those disciplines.	Fundamental principles and use of "tool" concepts such as management and finance in business; taught in school of business.
4. Application and integration of contributing disciplines into accounting Body of Knowledge	Within School of Accounting	Limited additional accounting specialization available; usually shared with non-accounting students.
5. Practical experience	Accounting Professional Practice	
6. Continuing education	Available from school and profession in coordinated programs.	Available only from profession.

(Summers; pg.79)

Criticisms that accounting education fall short of being perfect do not need repeating. Critics include the profession, the teacher, the student, and almost every other interest group (Forber; p. 67). The communication and cooperation that is needed to remedy this situation is of great importance to accounting education. This study developed this area by suggesting and recommending the possibility of a future workshop to create a better linkage between industry and accounting education. By understanding society factors that exist between accounting education and the accounting industry the educational institution can better understand the problems that exist in communication and development of curriculum.

Even when the community is eager to participate in school programs, lack of coordination within the school system sometimes makes access difficult if not impossible. (Administrating Public Service Occupations, pg. 104). Educators must begin to develop methods and processes to coordinate like programs particularly since these programs affect businesses and organizations where several schools, districts, or communities would be close enough to share the same resources.

Ways must be developed to begin to share the information available about the resources of a given community at all levels of school personnel. This study develops this linkage between industry and accounting education. All school personnel must be provided with this knowledge about the world of work in there respective communities before there students can expect to receive appropriate reinforcement through related, instructional and counseling activity. Unless programs are

developed and such development communicated to others through in service workshops, utilization of identified resources will be limited and sporadic.

Most teachers or counselors have neither the knowledge or tools with which to effectively integrate accounting education concepts and practices into on-going teaching and counseling programs without community and administrative cooperation. Teachers and counselors at Castleton State College must become aware of the availability of community resources. It is as bad to over utilize a community resource as it is to underutilize a developed and ready resource.

In a study by the Ohio State University Center for Vocational Education a series of handbooks were prepared for resource material. These 8 handbook sections are a response to a need to a direction and suggestions in increasing business, industry and labor inputs into vocational teacher education programs. The guidelines contained in these handbooks are intended for the use by faculty members of vocational teacher education departments, but the material is also easily adaptable for the use by vocational educators at post secondary and secondary levels. The resource handbooks for improving vocational teacher education linkage with business, industry, and labor was prepared as resource materials for the EPDA training workshop conducted at the Center for Vocational Education in 1977. The training workshop and resource materials development work were part of the activities sponsored by the United States Office of Education in the University of Ohio Department of Education. The resource handbooks have been prepared based on information gathered during literature researchers, contributions of individual vocational teacher educators, inputs from the project planning committee, work session review panels, and the

development effort by project staff. The 8 topics featured in the resource handbook section include staff development, advisory committees cooperative internships, personal exchange programs, workshops, sight visits, resource persons program, and program support. Each of these different handbooks illustrated a detailed guideline that supplies the educator with the resources to develop any of these programs to better improve the linkage between industry and business. As a result, this study has concentrated on this research as well as other literature to develop the need to find and illustrate the society factors that are unique to Castleton State College to develop a linkage between industry and Castleton State College.

Hilgert (1978) developed an article entitled "A Career Preparation Class for Business School on the Graduates". The course was open primarily to juniors and seniors in the school of business. The primary objective of the course was to prepare students for successful entry into work organizations. It included such topics as resume preparation, interview skill development, evaluation of employment (opportunities,) exploration of personal career objectives, and job search methods. It was the conclusion of this study in the school of business at Washington University that it had immeasurably improved the overall program for students. Although this type of credit was not transferable or appropriate to other business school curriculums it was felt by the students from the survey evaluation that the course was very much of a constructive help to integrate this linkage between industry and education.

Casler (1976) in an article "Bridging the Gap Between Academia and Practice", concluded that the society should become active in the development of curriculum for the university degree in accounting. For the past decade, accounting education has received attention not only

from educators but also from practitioners. Because of the rapid advancement of knowledge the pressure of technology, the expansion of research and the increase demands on accounting education, the development of a linkage is extremely important.

In 1976 the committee on long range planning in the Illinois CPA society completed a two year study which sought to describe the environment for the public practice of accounting in Illinois in 1990. Among the committees conclusions are the following:

1. That the society should become active in the development of the curriculum for a university degree in Accounting.
2. That the curriculum for students who might enter the profession is based on the educators assessment of future needs and not on the needs as perceived by those in practice (Committee on Long Range Planning; pg. 161).

Underlying this conclusion, students preparing for a career in accounting should be exposed to the environment in which they are going into practice, (Sterling; pg.44). The critical issue is how this environment can be communicated to the student. The Illinois Society Study indicated that the curriculum is based on the educators, rather than the practitioners assessment of future needs. How can these groups communicate with each other so that the student can best be educated for the role he or she is to plan in the profession? The Illinois Society has taken several steps to bridge the gap between academia and the profession. These efforts and various other ways in which this objective may be accomplished were the subjects of this study.

Accounting educators should be well informed of what is going on in the practice so that they can discuss examples from the accounting

environment and thus integrate the practice with theory. A recent study indicated that there is a reality shock when the student emerges from his university education and enters practice. More thought needs to be given to the development of the students understanding of the accounting environment . . study (Sorensen and Rhode and Lawler, pg.48). The author of this study urges both the practitioner and the educator to take some of the responsibility for bridging this gap. Evidently some practitioners are also being increasingly concerned about the gap between the academic and the practicing CPA (Kokkila and Werbaneth, pg. 159).

Procedures

The first procedure was to review the literature in the area of societal factors effecting accounting education. To improve this communication and cooperation between industry and education the researcher had to first find the factors that exist in this relationship. In order that these factors were of a regional nature the total population of Certified Public Accountants in Rutland, Vermont were surveyed. A list of fifteen was taken from the Telephone Directory which represented the total Population of Certified Public Accountants. The Liker scale (Tuckman, pg. 179) was chosen to develop the societal factors that must be dealt with within the rural environment of Vermont. These factors were taken from a study done by the Center for Vocational Education, Ohio State University (1977). These common society factors were agreed upon within the profession. There were, however, at the end of the survey an open-ended question to develop any unique societal factor that any accounting practitioner may seem an important factor to communication and cooperation (The Center for Vocational Education, 1977).

The tabulation of the survey was taken and the results were used to prioritize the topics to be discussed and implemented as goals and objectives of an accounting workshop. The input given by practicing Certified Public Accountants can be seen in the results section of this study.

The final procedure was the development of a document to be used as goals and objectives of an accounting workshop at Castleton State College. The combination of the input from the survey and research accumulated helped to construct this end product.

The major limitation of this study is that the results may not be applicable at all educational institutions. Because societal factors and

external influences differ in different geographic locations (i.e., urban vs. rural), the reader may not want to generalize beyond a rural environment.

The reader may also want to recognize that this survey was made in the discipline of accounting. It would not be advisable to generalize the results of this study to other disciplines without recognizing the unique problems in that discipline.

A major assumption of this study was that the accounting profession and accounting education have a desire to cooperate and communicate. Of course if this desire does not first exist then the implementation of this study would be impossible.

Definition of Terms:

Conferences: Conferences are usually used for problem solving and fact finding. Activities include a variety of large and small group sessions, participation of attendees is expected.

Institutes: Institutes are usually used for training. Activities include a variety of small and large group sessions. The staff provides most of the resources.

Seminars: Seminars are used by groups of experienced persons to share experiences. Activities usually include a small group session under guidance of a group discussion leader. There is a great degree of attendee participation.

Clinics: Clinics are used for training, with participants being trained by clinic leaders. Activities include one-to-one small and large group activities.

Sight Visits: Sight visits include trips to local business and industries and educational facilities.

Society Factors: Any factors external to the college that have major impact on internal decision making (Center for Vocational Education; Handbook 3).

To establish reliability and validity the researcher received input from members of the Business Department at Castleton State College to develop societal factors that are most significant. The writer also used research to develop the validity of the survey by comparing similar studies and their result for reliability.

Results

The following is the societal factors used in the survey:

Question 1, advisory committee, 2. cooperative education or internships, 3. personnel exchange programs, 4. site visits, 5. adjunct faculty, 6. joint industry/college communitte, 7. guest lecturers, 8. workshops, 9. joint governmental/college committee, 10. suggested societal factors.

The results of the survey was tabulated and illustrated according to Likerts survey in the following table.

Table II

Results from survey of Accounting Practitioner
(C.P.A.) In Rutland, Vermont area.

Total Population = 15

Returns = 9

Questions	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree	
1	1	7	1			= 9
2	7	1	1			= 9
3	1	3	4		1	= 9
4	4	2		3		= 9
5	3	5	1			= 9
6	1	6	2	2		= 9
7	4	2	2	1		= 9
8	3	6				= 9
9		2	4	2	1	= 9

Each question was written in a positive direction. Each positive item was scored by the following key:

Strongly agree	=	5
Agree	=	4
Undecided	=	3
Disagree	=	2
Strongly Disagree	=	1

The higher the score the higher the occurrence of agreement to the societal factors presented. In Table III the total scores are presented and the results indicate that the sample agrees that most of societal factors presented do affect the relations between industry and education. Table III also gives the total scores for each question in order that each question may be prioritized.

Table III

Calculation of Total Scores of Each Survey Question

Question	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree	Total Score
1	5	28	3			36
2	35	4	3			42
3	5	12	12		1	30
4	20	6		6		34
5	15	20	3			38
6	5	24	6	4		39
7	20	8	6	2		36
8	15	24				39
9		8	12	4	1	25
TOTALS	120	136	45	16	2	319

In Table IV the total scores are given in order that they be prioritized to individual topic areas. This helped to give a foundation to support a workshop and develop the topics of greatest importance to be discussed.

Table IV

Prioritized Total Score of Survey Questions

<u>Total Score</u>	<u>Question</u>	
42	2	Cooperative Education
39	6	Joint Industry/College Committee
39	8	Workshops
38	5	Adjunct Faculty Members
36	1	Advisory Committee
36	7	Guest Lecturer
34	4	Site Visits
30	3	Personnel Exchange Program
25	9	Joint Governmental/College Committee

Question number 10 which is not illustrated in any of the tables was answered by only one return. It was this individual's opinion that Advisory Committees should be the major course of insight with respect to quality of curriculum and relative strengths and weaknesses of teaching staff. This opinion was the general consensus as illustrated in Table III and IV. It was the general opinion that through workshops industry and education could deal with the categories of societal factors as illustrated in this study.

These priorities were used to develop the following goals and objectives of the accounting workshop at Castleton State College.

Introduction

Teacher educators and business, industry, and labor representatives all lead very busy work lives, yet there is a need to take time to establish dialogue, to present information, and to attempt to solve problems between the two groups. Workshops--seminars--institutes-- and conferences are all different methods to do this, but they are also similar in that they represent a concentrated short term group effort to respond to defined needs.

Workshops and the related types of group efforts have as their main goal the achievement of common goals. Persons with the same interest are brought together in a structured setting to share their expertise and to resolve common problems or at least to arrive at a consensus of the definition of the problem.

A main benefit of the workshop is the short concentrated period of time in which participant's efforts are focused on a common area.

Workshops are a particularly useful inservice activity that can be used by educators to update knowledges, upgrade skills, learn new concepts, and develop new understandings in regard to some of the changes taking place in business, industry, and labor.

Developmental Objectives

Department staff will be able to more effectively:

- Utilize advisory committees to foster linkages with business, industry, and labor;
- Develop criteria for use of advisory committees based on department linkage goals;

- o Assess how well advisory committees are being used by the department;
- o Prepare a department plan or procedures for utilization of advisory committees;
- o Locate and utilize available reference materials and involve resource persons;
- o Design and prepare appropriate aids to assist in planning, conducting, and evaluating advisory committee activities.

(The Center for Vocational Education, 1

Advisory Committee

The concept of the use of advisory committees is not a new development to accounting teacher educators. In fact, this concept is stressed for secondary and post-secondary vocational programs, but is seldom employed by accounting education professional personnel development programs and departments.

The teacher accountant educator has three responsibilities to this viable concept. First, is to instill in the preservice and the in-service teachers a sense of the necessity for involving business, industry and labor representatives in an advisory capacity. Advisory Committees aid in the instructional process. They help to involve other people to make the job easier for the educator and to enhance relevancy for students. Educators using the advisory committee are really helping themselves. It's that simple.

Accounting programs gain community acceptance by public relations and awareness, so the Advisory Committee also serves another function. It relates directly to the "dollar" when it is needed in fund raising, bond issues and legislative actions. The Advisory Committee assists vocational educators in carrying the success message of the programs to the business and industry community on a continuing, rather than on

a sporadic basis.

Educators should look upon the Advisory Committee in these three lights: benefits to the student through relevancy benefits to the teacher in advice for relevancy, currency and "ease" in instructional development and benefits to the community in continued awareness of meeting educational needs within that community.

Second, institution, specifically the accounting teacher education department, must act as a model to its pre-service and in-service teachers. A department that exhorts its teachers to utilize advisory committees composed of business, industry, and labor representatives, but does not involve such representatives in its own operation are ignoring the fundamental education concept of teaching by modeling.

Third, the new conceptual approach to vocational education professional personnel development, underscores the need and role for involving business, industry, and labor advice in the development of relevant pre-service and in-service programs. The continued recognition of the relevancy of content enhances the commitment that all accounting educators should accept the concept of advisory committee in accounting education.

It is useful in determining alternative approaches for the use of advisory committees in vocational teacher education programs to think of the many ways that this type of involvement could be of benefit to the department. Included below are some suggestions for themes, topics, and groups that might be included in advisory committee activities involving business, industry, labor representatives. This is the start of a brainstorming list; you are encouraged to add to it:

1. Establish an overall advisory committee for the department.
2. Establish individual advisory committees for each vocational service area in the department.

3. Encourage the state advisory council for vocational education to support teacher education linkage efforts with business, industry, labor.

4. Establish advisory committee for defining training needs in emerging or other non-traditional vocational education settings.

5. Form a consortium of existing advisory committees and similar groups in the state.

6. Use advisory committee to help define staff development needs and action steps to take.

7. Get faculty involved as a member of other existing advisory committees outside the university.

8. Identify use of business, industry, labor related advisory committees in other university departments.

9. Promote governor's campaign or other statewide effort encouraging business, industry, labor participation on advisory committees.

10. Use advisory committees in curriculum development and program revision efforts.

Topics for Discussion:

1. Program development and review

- a. Review technical content
- b. Share expertise of new and developing areas
- c. Advise on administrative operations
- d. Share information on new and developing occupations
- e. Assist in surveys
- f. Assist the department in establishing/revising its philosophy of vocational teacher education

2. Program operation

- a. Serve as or arrange for guest instructors
- b. Arrange meetings to develop cooperative experiences between the institution and business, industry, and labor
- c. Arrange for plant visits and other field trips
- d. Advise on material, facilities, and financing
- e. Obtain instructional supplies and equipment
- f. Aid in maintaining a current instructor's library of visual aids, magazines, and books
- g. Identify potential stations for cooperative work experiences
- h. Aid in occupational analysis for use in internships
- i. Assist in developing educational objectives
- j. Inform department on changes in the labor market including interpretation of local surveys on manpower needs, anticipated employment, etc.
- k. Assist in making cost studies for specialized program/course
- l. Help with work experience placement

3. Instructor inservice

- a. Provide opportunities for upgrading of instructor's technical skills and knowledge through work experience.
- b. Arrange for in-service meetings, clinics, and/or workshops
- c. Obtain subscriptions to industry magazines
- d. Obtain membership for instructors in industry organizations
- e. Secure funding to assist instructors in attending professional and industrial meetings, workshops, seminars, etc.
- f. Help with work experience placement

4. Assist in public relations
 - a. Serve as speakers about business, industry, labor, and education cooperation
 - b. Provide news releases to industrial magazines or newsletters
 - c. Cooperation providing news releases to the public media about cooperative activities
 - d. Assist in evaluating the department's public relations policies and actions

(The Center for Vocational Education; 1977)

This study was presented to the Business Department of Castleton State College for possible implementation. The working document for the workshop can be seen in Appendix C of this practicum.

Discussion, Implications, and Recommendations

Practitioners and educators have expressed concern that a gap between what is being taught and what is being practiced is widening. This practicum shares this view and attempted to point out some ways in which this gap can be narrowed. Internships and work study programs are effective in accomplishing this. However, the logistics of placing such programs in wide scale operation have tended to make such programs available only to a small percentage of college students who are preparing careers in professional accounting. A more practical, although perhaps less effective, means of bridging the gap is to bring practice into the classroom. Such faculty resistency or internship programs and seminars sponsored by CPA firms have helped in this regard. This study would like to recommend more participation in such programs by both academia and practitioners.

Another program that has real merit and potential for bridging the gap between the classroom and the practice is the various state societies of CPA's perhaps in cooperation with the American Institute of Certified Public Accountants and the American Accounting Association to conduct seminars for educators where many educators can meet regularly with practitioners and become better acquainted with the accounting environment. In addition to improving communications between educators and practitioners concerning the accounting profession.

Continuing advances in technology, changing employment opportunities, and changing work requirements demand that accounting educators establish linkages with the private section in order to keep up to date in its efforts to support relative education programs for youth and adults. It is recognized also that in developing these linkages, vocational

educators can be helpful to there business, industry, and labor counterparts. Educators must share there concerns for the design and maintenance of viable accounting education programs. Giving visability to effect the strategy in working arrangements will help spread the practice of utilizing business education and labor. In the process it will greater strengthen the possibilities of placing accounting education graduates in satisfying and rewarding careers.

Casler, (1976) developed other ways in which the practitioner and the educator can cooperate to narrow the gap between practice and the classroom. One is to provide the educator with practical experience which can later be used in the classroom to illustrate and demonstrate the practical application of the concept of standards and principles. He illustrates that some firms provide temporary full time or part time employment which exposes the educator to various practical application and experience periods. He also illustrates the necessity for seminars for educators. Several public accounting firms and industrial firms have periodically sponsored symposiums conducted by practitioners for educators. Competitive factors such as this are perhaps best eliminated from any attempt to narrow the gap between practitioners and educators.

Alson (1979) in an article sees the accounting educational curriculums developing into broader subjects to prepare students for a broader coverage in the professions entrance examination. He believes that there will be an adoption of a five year program to expand curriculum which he beleived to be necessary to become a qualified accountant. It is clear that all accountants will be attending continuing education courses to maintain there competency and keep informed of new developments. It is unlikely that the

accountant can maintain high levels of performance by depending solely on an entrance exam and acquired experience. For this reason he believes that mandatory continuing education will ultimately be universally adopted.

It is vital that educators study the societal factors between the accounting industry and accounting educators at Castleton State College in order that we may deal with this problem of communication and cooperation between these two factors. It will not only be a benefit to the institution from a quality education standpoint but it will also keep the context of materials taught at Castleton State College in accounting up to date. It was the purpose of this study to analyze the society factors that will in the future effect Castleton State College accounting program and try to deal with them at an early stage in order to insure a quality business program.

One way in which the student can be made aware of the practice environment is through work experience or through work study programs such as internship and summer employment. Such programs have been used for years and practitioners, educators, and students have been almost unanimous in there affirmative opinions concerning them. Unfortunately, however, few students are involved in such programs. Further because of the problems of coordination, expenses involved, and limited abilities of firms to absorb such students it is impractical to expand these programs at Castleton State College.

Another means by which the student can be exposed to the practical enviornment of accounting is to bring experience from this environment into the classroom. Although there are a number of ways to accomplish this, one approach involves a special course taught by practicing CPA's.

One such course was recently summarized by two practitioners who served as instructors and coordinators of such a course (Kokkila and Werbaneth; pg. 157). In this experimental course two practicing CPA's came to the campus to conduct the two credit course which covered 30 class hours. Such an approach enabled the student to learn about the operational and management concepts of a CPA firm from practitioners. Although this experimental program was successful, the main drawback to the wide scale use of such a plan is that most CPA's do not have sufficient experience in the classroom to make an effective presentation covering such extended periods of time. Also many CPA's are reluctant to accept such teaching engagements because of the preparation and time involved.

Another method of bringing the practice environment into the classroom is to invite the practitioner to the classroom for short periods of time. The Illinois Society initiated such a program 5 years ago at the University of Illinois. The program term, University-Professional Plan, has since been expanded to cover 5 University of Illinois campuses (Committee of Long Range Planning, pg. 65). The university's participating in the plan select from among their professors program coordinators who are members of the society. A committee of the society administers the plan and appoints a committee member to serve as a liason with each university. The society then annually sends approximately 6 members who have bought practical experience in public accounting industry or government to the campus for several days. Typically practitioners experienced in auditing, tax, administrative services, management accounting, governmental accounting, etc. appear before several hundred students during the year. When the practitioner is not participating in a class he or she is available for conferences

on any accounting subject. Generally these discussions involve questions concerning the profession and what it offers in terms of challenges and rewards. Students, faculty and practitioners have been almost unanimously in their praise of this program.

Educators and practitioners must recognize and accept the fact that each group can contribute more usefully in certain areas than the other group. College educators can provide a classroom experience that develops a mental set that has significant breadth and sufficient depth to provide a student for further development on the job and the professional development courses. Practitioners can make the college experience truly meaningful by their efforts to impart a true working knowledge of complicated accounting matters and real world setting. With a useful slicing of the educational training pie accountants may obtain a rich coordinated formal and practical education for the profession.

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Appendix A
Cover Letter for Survey Instrument

30 Ronaldo Court
Rutland, Vermont 05701

July, 1979

Dear

As part of my doctorate work for my Ed. D. degree program for Nova University, I would like to request your help in selecting and prioritizing the possible problem areas that exist between accounting education and industry. The title of this paper is "Societal Factors Affecting Communication Between Industry and Accounting Education at Castleton State College".

Your background and experience in industry and/or accounting education has given you the unique ability for a response in this study. Therefore, I would like to ask you to fill out the enclosed form and return it to me at your earliest convenience. If you have any questions regarding any aspect of the questionnaire or desire additional information, please feel free to contact me at my home - 773-6896 or at my office - 468-5611, ext. 223.

Thank you very much for your time concerning this matter.

Sincerely,

Bryan L. O'Neil
Assistant Professor of Business

BLO/dms

Appendix B

A List of Societal Factors Affecting Cooperation
Between The Accounting Industry and
Accounting Education

Using the enclosed Likert Scale (Tuckman: pg. 157), please check your perceptions of the following societal factors that effect cooperation between industry and accounting education.

Directions: The following list of societal factors affecting cooperation between industry and accounting education are the considerations for this study. If you strongly agree that the statement would affect relations between industry and education, underscore the words "strongly agree" and so on in regard to the other societal factors (agree, undecided, disagree, strongly disagree), (Selltitz; pg. 367).

*1. Development of Advisory Committee strictly for Accounting Education

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
(1)	(2)	(3)	(4)	(5)

*2 Program for cooperative education or internships for students while attending school.

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
(1)	(2)	(3)	(4)	(5)

*3 Development of Personnel Exchange Programs for faculty teaching accounting.

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
(1)	(2)	(3)	(4)	(5)

*4 Development of site visits for students to experience exposure in the work place.

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
(1)	(2)	(3)	(4)	(5)

5. Greater use of adjunct faculty to stimulate the natural link of industry and education.

Strongly Agree (1)	Agree (2)	Undecided (3)	Disagree (4)	Strongly Disagree (5)
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- *6. Development of a joint committee to develop communication between the State College and industry.

Strongly Agree (1)	Agree (2)	Undecided (3)	Disagree (4)	Strongly Disagree (5)
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7. Guest lecturers to get a fresh outlook from industry to the classroom

Strongly Agree (1)	Agree (2)	Undecided (3)	Disagree (4)	Strongly Disagree (5)
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- *8. Plan and implement workshops to provide communication between industry and accounting education.

Strongly Agree (1)	Agree (2)	Undecided (3)	Disagree (4)	Strongly Disagree (5)
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9. Development of a joint committee for communication between governmental organizations (such as Internal Revenue Service, Health, Education, and Welfare, etc.) and the academic institutions.

Strongly Agree (1)	Agree (2)	Undecided (3)	Disagree (4)	Strongly Disagree (5)
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10. Any additional suggested societal factors affecting cooperation between industry and accounting education.
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*These societal factors that have been affected cooperation between industry and education have been taken from a resource handbook, "Improving Vocational Teacher Education Department Linkage With Business, Industry and Labor", The Center for Vocational Education-Ohio State University.

Appendix C

Goals and Objectives of Accounting Workshop at Castleton State College

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Introduction

Teacher educators and business, industry, and labor representatives all lead very busy work lives, yet there is a need to take time to establish dialogue, to present information, and to attempt to solve problems between the two groups. Workshops - seminars - institutes - and conferences are all different methods to do this, but they are also similar in that they represent a concentrated short term group effort to respond to defined needs.

Workshops and the related types of group efforts have as their main goal the achievement of common goals. Persons with the same interest are brought together in a structured setting to share their expertise and to resolve common problems or at least to arrive at a consensus of the definition of the problem.

A main benefit of the workshop is the short concentrated period of time in which participant's efforts are focused on a common area.

Workshops are a particularly useful in-service activity that can be used by educators to update knowledges, upgrade skills, learn of new concepts, and develop new understandings in regard to some of the changes taking place in business, industry, and labor.

Developmental Objectives

Department staff will be able to more effectively;

- Utilize advisory committees to foster linkages with business, industry, and labor;
- Develop criteria for use of advisory committees based on department linkage goals;
- Assess how well advisory committees are being used by the department;
- Prepare a department plan or procedures for utilization of advisory committees;
- Locate and utilize available reference materials and involve resource persons;
- Design and prepare appropriate aids to assist in planning, conducting, and evaluating advisory committee activities.

Advisory Committee

The concept of the use of advisory committees is not a new development to accounting teacher educators. In fact, this concept is stressed for secondary and post-secondary vocational programs, but is seldom employed by accounting education, professional personnel development programs and departments.

The teacher accountant has three responsibilities to this viable concept. First, is to instill in the preservice and the in-service teachers a sense of the necessity for involving business, industry, and labor representatives in an advisory capacity. Advisory Committees aid in the instructional process. They help to involve other people to make the job easier for the educator and to enhance relevancy for students. Educators using the advisory committee are really helping themselves. It's that simple.

Accounting programs gain community acceptance by public relations and awareness, so the Advisory Committee also serves another function. It relates directly to the "dollar" when it is needed in fund raising, bond issues and legislative actions. The Advisory Committee assists vocational educators in carrying the success message of the programs to the business and industry community on a continuing, rather than on a sporadic basis.

Help your students look upon the Advisory Committee in these three lights: benefits to the student through relevancy benefits to the teacher in advice for relevancy, currency and "ease" in instructional development and benefits to the community in continued awareness of meeting educational needs within that community.

Second, the university, specifically the accounting teacher education department, must act as a model to its pre-service and

in-service teachers. A department that exhorts its teachers to utilize advisory committees composed of business, industry, and labor representatives, but does not involve such representatives in its own operation are ignoring the fundamental education concept of teaching by modeling.

Third, the new conceptual approach to vocational education professional personnel development, underscores the need and role for involving business, industry, and labor advice in the development of relevant preservice and in-service programs. The continued recognition of the relevancy of content enhances the commitment that all accounting educators should accept the concept of Advisory Committees in Accounting Education.

It is useful in determining alternative approaches for the use of advisory committees in vocational teacher education programs to think of the many ways that this type of involvement could be of benefit to the department. Included below are some suggestions for themes, topics, and groups that might be included in advisory committee activities involving business, industry, labor representatives. This is the start of a brainstorming list; you are encouraged to add to it:

1. Establish an overall advisory committee for the department.
2. Establish individual advisory committees for each vocational service area in the department.
3. Encourage the state advisory council for vocational education to support teacher education linkage efforts with business, industry, labor.
4. Establish advisory committee for defining training needs in emerging or other non-traditional vocational education settings.

5. Form a consortium of existing advisory committess and similar groups in the state.
6. Use advisory committee to help define staff development needs and action steps to take.
7. Get faculty involved as a member of other existing advisory committees outside the university.
8. Identify use of business, industry, labor related advisory committees in other university departments.
9. Promote governor's campaign or other statewide effort encouraging business, industry, labor participation on advisory committees.
10. Use advisory committees in curriculum development and program revision efforts.

Possible Topics for Workshop

1. Program development and review
 - a. Review technical content
 - b. Share expertise of new and developing areas
 - c. Advise on administrative operations
 - d. Share information on new and developing occupations
 - e. Assist in surveys
 - f. Assist the department in establishing/revising its philosophy of vocational teacher education
2. Program operation
 - a. Serve as or arrange for guest instructors
 - b. Arrange meetings to develop cooperative experiences between the institution and business, industry, and labor
 - c. Arrange for plant visits and other field trips
 - d. Advise on material, facilities, and financing
 - e. Obtain instructional supplies and equipment
 - f. Aid in maintaining a current instructor's library of visual aids, magazines, and books
 - g. Identify potential stations for cooperative work experiences
 - h. Aid in occupational analyses for use in internships
 - i. Assist in developing educational objectives
 - j. Inform department on changes in the labor market including interpretation of local surveys on manpower needs, anticipated employment, etc.
 - k. Assist in making cost studies for specialized program/course
 - l. Help with work experience placement
3. Instructor inservice
 - a. Provide opportunities for upgrading of instructor's technical skills and knowledge through work experience.

- b. Arrange for inservice meetings, clinics and/or workshops
 - c. Obtain subscriptions to industry magazines
 - d. Obtain membership for instructors in industry organizations
 - e. Secure funding to assist instructors in attending professional and industrial meetings, workshops, seminars, etc.
 - f. Help with work experience placement
4. Assist in public relations
- a. Serve as speakers about business, industry, labor, and education cooperation
 - b. Provide news releases to industrial magazines or newsletters
 - c. Cooperation providing news releases to the public media about cooperative activities
 - d. Assist in evaluating the department's public relations policies and actions